



# **F A Q ' S**

## **W A S H I N G T O N C O U N T Y A S S E S S O R**

**FREQUENTLY ASKED QUESTIONS  
REGARDING THE ASSESSOR'S OFFICE AND  
THEIR DUTIES**



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## FREQUENTLY ASKED QUESTIONS!

Q. What is the job of the County Assessor?

A. The County Assessor is responsible for listing, valuing and maintaining records on each piece of taxable “real” and “personal” property in Washington county.

Q. What is real property?

A. Real property includes land and buildings.

Q. What is personal property?

A. Personal property includes business furniture and fixtures, business equipment, construction equipment, manufactured homes and aircraft, motor vehicles, boats, RV’s, etc..

Q. How are tax rates set for my property?

A. Tax rates are set by procedures outlined in the Utah Constitution. *Rates are not set by the County Assessor.* There are many different rates in Washington County, and those vary across the county, depending in which school district, city, special service district, etc., the property is located. The tax rate levied against a property makes a great deal of difference in the taxes owed.

Q. Where does my property tax money go?

A. Property taxes are an important source of revenue for public (K-12) schools, law enforcement, fire departments, libraries, streets and roads, city and county government. As in most states, property taxes are the backbone of funding for local government and schools. Generally, public (K-12) schools receive the largest share of the property tax.

Q. How do I calculate my real property tax?

A. The method for figuring ad valorem taxes requires four steps: (1) You must know the taxable value of your property, (2) the assessment ratio (55% of market value for Primary Residential Property; 100% for all others), (3) any exemptions, (4) the tax rate for your area of the county.

Q. What is the tax rate calculation?

A.  $\text{Approved budget} / \text{Total Tax Base} = \text{Tax Rate}$ . **Note:** *The tax rate is fine-tuned through other factors such as a five-year collection rate and a historical average of Board of Equalization adjustments. TOTAL TAX BASE INCLUDES THE FOLLOWING: Locally assessed residential, locally assessed commercial, locally assessed personal property, and some Fee in Lieu (Motor vehicle—boats, trailers, motor homes, motorcycles, etc.).*  
**Note:** *Each taxing entity has its own unique tax base.*

Q. What if I disagree with the market value placed on my property?

A. If you have any questions concerning your real or personal property, please contact our office. It is important that we correct any factual or valuation errors. Property owners are always welcome year-round to meet informally with our staff, to correct errors in property characteristics and to discuss valuation issues.

Q. I just purchased my property, why have you valued it for more than I paid for it?

There are numerous types of sales occurring throughout the county. Some are at less than market value, some may be greater than market value. Market value must be viewed as a willing buyer and a willing seller without any undue pressure to buy or sell. For example: If an individual's employment transfers them out of the county, or perhaps they inherit family property, they may choose to sell quickly at below the market value to rid themselves of the burden of trying to maintain two households. On the other hand one might choose to purchase a home above the indicated market value for reasons such as location to employment, relatives, schools or a fondness for the overall structure and layout of the property. These, along with other sales that have occurred in the neighborhood, must be considered. We analyze what the majority of similar properties are selling for in your neighborhood and apply those findings, in terms of market value, for each property.

Q. How can the value of my property keep increasing if I have not done anything to it?

A. Property values are based on the activity in the marketplace. If homes similar to yours are selling for a higher price, state law requires the assessor to value your property in a similar manner.

Q. Why should I be penalized for somebody else paying a high price for a home in my neighborhood?

A. It really isn't a penalty. Sometimes it may appear that way. Few people will pay more for something than it is worth. Therefore, if a number of homes similar to yours are selling for more, based on the sales price paid by newcomers to your neighborhood, it increases the marketability and market value of your property.

Q. I have an older home in an area where they are building new homes. How will this affect my property value?

A. The newer homes will not have a direct affect on your value. We will compare your home to similar properties in terms of age, condition and size, as well as a number of other variables. However, as the desirability of a neighborhood increases, even older homes may increase in value.

Q. If you didn't increase my market value, why did my taxes increase?

A. The County Assessor does not establish the amount of taxes you pay. If the market value placed on your property by the assessor remained the same as the previous year, the increase in your taxes can be attributed to an increase in tax rates within your particular tax district. Tax rates can increase due to public voting on bond issues, such as school bonds, jail, etc., or an increase in the budget of a taxing entity.

Q. Do you visit each home in the county?

A. Yes, Utah law requires a review of property characteristics once every five years.

Q. How can my property increase in value if it is getting older?

A. In order to estimate a market value for your property, we must analyze the market in your neighborhood. As homes with similar characteristics are sold, values are adjusted to follow the market.

Q. Will my value increase every year?

A. The value of your property is based on the market in your neighborhood. If the values in your area (based on sales) increase, we must increase the value of similar properties to maintain current market values, as required by law. However, if the values were to decrease based on sales, we again must make the necessary adjustments and maintain the current market value by decreasing the values in the neighborhood.

Q. What legal references exist concerning assessment laws?

A. The Utah Constitution, Article XIII, Section 2, requires "All tangible property in the State, that is not exempt under the laws of the United States, or under this Constitution, shall be assessed at a ***uniform and equal rate in proportion to its fair market value***, to be ascertained as provided by law and taxed at a uniform and equal rate." Title 59, Chapter 2 of the Utah Code is a Property Tax Act, which contains provisions for levying and collecting taxes on both personal and real property. Provisions of 59-2 also cover appeals (59-2-1001 et seq.), exemptions, deferrals and abatements (59-2-1101 through 59-2-1220), tax liens (59-2-1301 et seq.), delinquencies (59-2-1331), and sales of property for delinquent taxes (59-2-1302, 59-2-1303 and 59-2-1343 through 59-2-1364). In addition, Tax Commission Rules R884 pertain to property tax as well as the Uniform School Fund.

## **WHAT IS WASHINGTON COUNTY'S MISSION STATEMENT?**

The mission of the Washington County Assessor's Office is to consistently provide the public with an estimate of the Fair Market Value of real and personal property through professionalism, efficiency and courtesy, in compliance with the laws and Statutes of the State of Utah and other applicable standards of assessment.

We will accomplish these objectives on behalf of the people, by administering our duties as public servants in partnership with those we serve, by demonstrating fairness and equity, by utilizing effective communication, by incorporating technology to ensure accuracy and timeliness, by educating ourselves and the public about our respective duties and responsibilities, and by planning for the future.

### **WASHINGTON COUNTY**

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